



You can help the Heart of the Civil War enhance ways that local history and culture contribute to our communities as vital places to live and work.

WHAT IS THE CITC?

The Community Investment Tax Credit Program (CITC) is a Maryland program that provides tax credits to any eligible business or individual who contributes money, goods, securities or real property worth \$500 or more to the Heart of the Civil War Heritage Area in the 2018 calendar year.

HOW DOES THE CITC WORK?

- At your request, the Heart of the Civil War Heritage Area will submit a request for the certification and forward the approved document certifying the tax credits. Your request for a CITC tax credit must accompany your donation and cannot be awarded retroactively.
- This credit can be used, dollar-for-dollar, to offset Maryland taxes that you owe.
- In addition, you can claim the full amount of your original donation – before the tax credit – on both your federal and Maryland income tax returns.
- Depending on your tax bracket, this combination of tax credits plus tax deductions can significantly reduce the out-of-pocket cost of supporting the Heart of the Civil War Heritage Area.

CARROLL COUNTY
HAMPSTEAD
MANCHESTER
MOUNT AIRY
NEW WINDSOR
SYKESVILLE
TANEYTOWN
UNION BRIDGE
WESTMINSTER

The table below illustrates the potential savings:

FREDERICK COUNTY
BRUNSWICK
BURKITTSVILLE
EMMITSBURG
FREDERICK
MIDDLETOWN
MOUNT AIRY
MYERSVILLE
NEW MARKET
ROSEMONT
THURMONT
WOODSBORO

CITC Tax Benefits to an Individual Donor Illustrative \$1,000 Donation

Donation to Heart of the Civil War Heritage Area	\$1,000
CITC Tax Credit	(\$500)
Reduction in Federal Tax Obligation	(\$396)*
Reduction in Maryland Tax Obligation	(57.50)*
Net Cost of Donation	\$46.50

**Using the highest 2016 state (5.75%) and federal (39.6%) marginal tax rates are shown for illustrative purposes only. The net cost of your donation depends on your particular federal and state tax brackets. Any individual or business contemplating making a CITC donation is encouraged to consult a tax professional to determine the actual tax benefits.*

WASHINGTON COUNTY
BOONSBORO
HAGERSTOWN
HANCOCK
SHARPSBURG
SMITHSBURG
WILLIAMSPORT

ACT NOW

Tax credits must be requested simultaneous with your donation. The Heart of the Civil War Heritage Area has a limited number of tax credits available for 2017. To request a tax credit at the time of your donation, contact us to be sure they are still available:

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